

Amendment No. _____

Dale Carr

Signature of Sponsor

FILED

Date _____

Time _____

Clerk _____

Comm. Amdt. _____

AMEND Senate Bill No. 2067

House Bill No. 2098*

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 13-7-208(m)(1), is amended by adding the language "or part 7" after the language "chapter 20, part 2" wherever it may appear.

SECTION 2. Tennessee Code Annotated, Section 13-7-208(m), is amended by deleting subdivisions (2) through (4) and substituting instead the following:

(2) Immediately preceding an initial adoption of the land use restrictions or an amendment of the restrictions, industrial, commercial, and other business establishments in operation and permitted to operate under land use restrictions imposed pursuant to a redevelopment plan undertaken by any governmental agency of this state or of its political subdivisions pursuant to chapter 20, part 2 or part 7 of this title, shall be allowed to replace facilities necessary to conduct the industry or business if the facilities are acquired by a governmental entity pursuant to the power of eminent domain, or under threat of the exercise of the power of eminent domain, or replace facilities required to be relocated as the result of the acquisition of property by a governmental entity pursuant to the power of eminent domain, or under threat of the exercise of the power of eminent domain, or to rebuild facilities if they are damaged by unplanned casualty or act of God; provided, that:

(A) The replacement facilities shall not be larger in size than the facilities in existence prior to the acquisition, relocation, or damage caused by unplanned casualty or act of God;



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(B) The construction of the replacement facilities shall commence within thirty (30) months of the date of the taking or acquisition under threat of the exercise of the power of eminent domain or the date of the damage caused by unplanned casualty or act of God; and

(C) There is a reasonable amount of space for the replacement facilities on the property owned by the industry or business situated within the area that is affected by the adoption of the land use restrictions or an amendment of the restrictions, so as to avoid nuisances to adjoining landowners.

(3) Subdivision (m)(2) applies only to land owned and in use by the affected industrial, commercial, or other business establishment prior to acquisition or relocation resulting from the exercise of the power of eminent domain, or the threat of the exercise of the power of eminent domain, or the damage to facilities caused by unplanned casualty or act of God, and does not operate to permit the replacement of facilities necessary to the conduct of the industry or business through the acquisition of additional land.

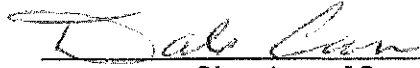
(4) Subdivisions (m)(2) and (3) apply only to any acquisition or relocation of facilities within an area subject to land use restrictions imposed pursuant to a redevelopment plan undertaken on or after July 1, 2015, by any governmental agency of this state or of its political subdivisions pursuant to chapter 20, part 2 or part 7 of this title, or to damage to facilities caused by casualty or act of God occurring on or after July 1, 2015, regardless of the redevelopment plan's date of enactment.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.

Adopted 3/27/2018

House Local Government Subcommittee Am. #1

Amendment No. _____



Signature of Sponsor

FILED
Date _____
Time _____
Clerk _____
Comm. Amdt. _____

AMEND Senate Bill No. 2056*

House Bill No. 2435

by deleting all language after the enacting clause and substituting the following:

SECTION 1. Tennessee Code Annotated, Section 7-88-106(a), is amended by designating the existing language as subdivision (a)(1) and adding the following new subdivision (a)(2):

(2)

(A) Notwithstanding subdivision (a)(1), and subject to the recommendation of the comptroller of the treasury and approval by the state building commission no later than December 31, 2018, the portion of the incremental increase in the local sales and use tax revenue shall be apportioned and distributed for one (1) qualified public use facility if placed in service no later than December 31, 2022, and if such facility consists of a hotel with at least five hundred (500) rooms and related retail, parking, and commercial uses. No state sales and use tax revenue shall be allocated to the municipality pursuant to this subdivision (a)(2).

(B) Apportionment and distribution of local tax revenue in accordance with subdivision (a)(2)(A) shall continue until the earlier of:

(i) Thirty (30) years from the date it is reasonably anticipated that the facility will commence operations as a public use facility; or

(ii) The date the cumulative amount apportioned and distributed to the municipality under subdivision (a)(2)(A) with respect to such facility equals the indebtedness of the municipality or public authority, plus



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interest thereon, related to the cost of the public use facility payable from such amount.

SECTION 2. Tennessee Code Annotated, Section 67-4-3003(c), is amended by designating the existing language as subdivision (c)(1) and adding the following new subdivision (c)(2):

(2) Tax levied pursuant to this part for a qualified public use facility approved pursuant to § 7-88-106(a)(2) shall continue until the earlier of:

(A) Thirty (30) years from the date it is reasonably anticipated that the facility will commence operations as a public use facility; or

(B) The date the cumulative amount apportioned and distributed to the municipality under § 67-4-3005 with respect to such public use facility equals the indebtedness of the municipality or public authority, plus interest thereon, related to the cost of the public use facility payable from such amount.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.

House Local Government Subcommittee Am. #1

Amendment No. _____


 Signature of Sponsor

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Date	_____
Time	_____
Clerk	_____
Comm. Amdt.	_____

AMEND Senate Bill No. 2290***House Bill No. 2395**

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-5-1702, is amended by deleting the section and substituting instead the following:

No tax rate in excess of the certified tax rate as provided for in § 67-5-1701 may be levied by the governing body of any county or municipality until a resolution or ordinance has been approved by the governing body according to the following procedure:

(1) Prior to each meeting at which the resolution or ordinance will be considered, the governing body advertises its intent to exceed the certified tax rate in a newspaper of general circulation in the county or municipality, and the chief executive officer of the county or municipality, as appropriate, furnishes to the state board of equalization an affidavit of publication no later than thirty (30) days after publication; and

(2) After a public hearing, the governing body adopts a resolution or ordinance at a minimum of two (2) consecutive, regularly scheduled meetings levying a tax rate in excess of the certified tax rate.

SECTION 2. Tennessee Code Annotated, Section 67-5-102, is amended by adding the following as a new subsection (d):

(d) No increase in the property tax may be levied by a county legislative body until a resolution has been approved by the legislative body according to the following procedure:



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(1) Prior to each meeting at which the resolution will be considered, the legislative body advertises its intent to increase the property tax rate in a newspaper of general circulation in the county, and the chief executive officer of the county furnishes to the state board of equalization an affidavit of publication no later than thirty (30) days after publication; and

(2) After a public hearing, the legislative body adopts a resolution at a minimum of two (2) consecutive, regularly scheduled meetings levying an increase in the tax rate.

SECTION 3. Tennessee Code Annotated, Section 67-5-103, is amended by adding the following as a new subsection (d):

(d) No increase in the property tax may be levied by a municipal legislative body until an ordinance has been approved by the legislative body according to the following procedure:

(1) Prior to each meeting at which the ordinance will be considered, the legislative body advertises its intent to increase the property tax rate in a newspaper of general circulation in the municipality, and the chief executive officer of the municipality furnishes to the state board of equalization an affidavit of publication no later than thirty (30) days after publication; and

(2) After a public hearing, the legislative body adopts an ordinance at a minimum of two (2) consecutive, regularly scheduled meetings, levying an increase in the property tax rate.

SECTION 4. This act shall take effect July 1, 2018, the public welfare requiring it.

House Local Government Subcommittee Am. #1

Amendment No. _____



 Signature of Sponsor

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Date	_____
Time	_____
Clerk	_____
Comm. Amdt.	_____

AMEND Senate Bill No. 891

House Bill No. 913*

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-4-1401(3), is amended by deleting the subdivision and substituting instead the following:

(3) "Municipality" means an incorporated city or town, county, or county with a metropolitan form of government;

SECTION 2. Tennessee Code Annotated, Section 67-4-1401, is amended by adding the following new, appropriately designated subdivisions:

() "Tourism" means the business or industry of providing information, accommodations, transportation, entertainment, and other services to tourists;

() "Tourism development" means:

(A) The planning and conducting of programs of information and publicity designed to attract to a municipality tourists, visitors, and other interested persons from outside the area and to encourage and coordinate the efforts of other public and private organizations or groups of citizens to publicize the facilities and attractions of the area for the same purposes; and

(B) The acquisition, construction, financing, and retirement of debt in any tourism development zone, and remodeling of facilities used in the attraction and promotion of tourist, entertainment, and sporting events, and convention and event centers;

SECTION 3. Tennessee Code Annotated, Section 67-4-1402, is amended by deleting subsections (a) and (b) and substituting instead the following:

(a)



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(1) A municipality may levy, modify, or repeal a privilege tax upon the privilege of occupancy in a hotel by ordinance or resolution subject to the restrictions of this part.

(2) Notwithstanding any other law to the contrary and except as otherwise provided in subdivision (a)(3), the aggregate privilege tax levied by a county and any city within such county upon the privilege of occupancy in a hotel must not exceed ten percent (10%) of the consideration charged to a transient by the hotel operator.

(3) Any privilege taxes upon the privilege of occupancy in a hotel levied before the effective date of this act in a county and any city within such county that exceed, in the aggregate, ten percent (10%) of the consideration charged to a transient by the hotel operator, remain in full force and effect; provided, that:

(A) The privilege taxes, in the aggregate, must not exceed twelve percent (12%); and

(B) If the privilege taxes, in the aggregate, are reduced by ordinance or resolution in accordance with this section to ten percent (10%) or less, then the county and any city within such county are subject to the restrictions of subdivision (a)(2).

(b)

(1) This section does not void or modify any private act, ordinance, or resolution levying or authorizing the levy of a tax upon the privilege of occupancy in a hotel on or before the effective date of this act; provided, that future taxes remain subject to the restrictions of this part.

(2) It is the intent of the general assembly that cities and counties collaborate for purposes of establishing equitable tax rates within the cities and counties, respectively, in accordance with subsection (a).

SECTION 4. Tennessee Code Annotated, Section 67-4-1403, is amended by deleting the section and substituting instead the following:

Except as otherwise provided in SECTION 5, the proceeds received by a municipality from the tax must be designated and used for purposes authorized in the ordinance or resolution levying the tax.

SECTION 5. Tennessee Code Annotated, Title 67, Chapter 4, Part 14, is amended by adding the following new section:

Notwithstanding any private act or this part to the contrary, if a municipality is authorized by private act or under this part to levy by ordinance or resolution a tax upon the privilege of occupancy in a hotel, and the existing rate of such tax on the effective date of this act is less than the maximum amount that the municipality may levy under such private act or this part, the revenue from any increase in such tax by ordinance or resolution on and after the effective date of this act must be spent on the promotion of tourism or tourism development.

SECTION 6. Tennessee Code Annotated, Section 67-4-1425, is amended by deleting the section in its entirety.

SECTION 7. Tennessee Code Annotated, Title 67, Chapter 4, Part 14, is amended by adding the following new section:

Any privilege tax upon the privilege of occupancy in a hotel in effect, or any authorization to levy such privilege tax granted, under § 67-4-1425 as it existed before the effective date of this act remains in full force and effect on and after the effective date of this act, and any county or city with such privilege tax or authority may levy, modify, or repeal a privilege tax in accordance with this part and subject to the restrictions of this part.

SECTION 8. This act shall take effect upon becoming a law, the public welfare requiring it.

House Local Government Subcommittee Am. #1

Amendment No. _____



 Signature of Sponsor

FILED	
Date _____	
Time _____	
Clerk _____	
Comm. Amdt. _____	

AMEND Senate Bill No. 2200

House Bill No. 2185*

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-4-1401(3), is amended by deleting the subdivision and substituting instead the following:

(3) "Municipality" means an incorporated city or town, county, or county with a metropolitan form of government;

SECTION 2. Tennessee Code Annotated, Section 67-4-1401, is amended by adding the following new, appropriately designated subdivisions:

() "Tourism" means the business or industry of providing information, accommodations, transportation, entertainment, and other services to tourists;

() "Tourism development" means:

(A) The planning and conducting of programs of information and publicity designed to attract to a municipality tourists, visitors, and other interested persons from outside the area and to encourage and coordinate the efforts of other public and private organizations or groups of citizens to publicize the facilities and attractions of the area for the same purposes; and

(B) The acquisition, construction, financing, and retirement of debt in any tourism development zone, and remodeling of facilities used in the attraction and promotion of tourist, entertainment, and sporting events, and convention and event centers;

SECTION 3. Tennessee Code Annotated, Section 67-4-1402, is amended by deleting subsections (a) and (b) and substituting instead the following:

(a)



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(1) A municipality may levy, modify, or repeal a privilege tax upon the privilege of occupancy in a hotel by ordinance or resolution subject to the restrictions of this part.

(2) Notwithstanding any other law to the contrary and except as otherwise provided in subdivision (a)(3), the aggregate privilege tax levied by a county and any city within such county upon the privilege of occupancy in a hotel must not exceed ten percent (10%) of the consideration charged to a transient by the hotel operator.

(3) Any privilege taxes upon the privilege of occupancy in a hotel levied before the effective date of this act in a county and any city within such county that exceed, in the aggregate, ten percent (10%) of the consideration charged to a transient by the hotel operator, remain in full force and effect; provided, that:

(A) The privilege taxes, in the aggregate, must not exceed twelve percent (12%); and

(B) If the privilege taxes, in the aggregate, are reduced by ordinance or resolution in accordance with this section to ten percent (10%) or less, then the county and any city within such county are subject to the restrictions of subdivision (a)(2).

(b)

(1) This section does not void or modify any private act, ordinance, or resolution levying or authorizing the levy of a tax upon the privilege of occupancy in a hotel on or before the effective date of this act; provided, that future taxes remain subject to the restrictions of this part.

(2) It is the intent of the general assembly that cities and counties collaborate for purposes of establishing equitable tax rates within the cities and counties, respectively, in accordance with subsection (a).

SECTION 4. Tennessee Code Annotated, Section 67-4-1403, is amended by deleting the section and substituting instead the following:

Except as otherwise provided in SECTION 5, the proceeds received by a municipality from the tax must be designated and used for purposes authorized in the ordinance or resolution levying the tax.

SECTION 5. Tennessee Code Annotated, Title 67, Chapter 4, Part 14, is amended by adding the following new section:

Notwithstanding any private act or this part to the contrary, if a municipality is authorized by private act or under this part to levy by ordinance or resolution a tax upon the privilege of occupancy in a hotel, and the existing rate of such tax on the effective date of this act is less than the maximum amount that the municipality may levy under such private act or this part, the revenue from any increase in such tax by ordinance or resolution on and after the effective date of this act must be spent on the promotion of tourism or tourism development.

SECTION 6. Tennessee Code Annotated, Section 67-4-1425, is amended by deleting the section in its entirety.

SECTION 7. Tennessee Code Annotated, Title 67, Chapter 4, Part 14, is amended by adding the following new section:

Any privilege tax upon the privilege of occupancy in a hotel in effect, or any authorization to levy such privilege tax granted, under § 67-4-1425 as it existed before the effective date of this act remains in full force and effect on and after the effective date of this act, and any county or city with such privilege tax or authority may levy, modify, or repeal a privilege tax in accordance with this part and subject to the restrictions of this part.

SECTION 8. This act shall take effect upon becoming a law, the public welfare requiring it.

Adopted 3/28/2018

House Local Government Subcommittee Am. #1

Amendment No. _____


Signature of Sponsor

FILED
Date _____
Time _____
Clerk _____
Comm. Amdt. _____

AMEND Senate Bill No. 2420*

House Bill No. 2635

by deleting the amendatory language of Section 1 and substituting instead the following:

(d) A municipality that imposes a storm water user's fee, pursuant to § 68-221-1107, may bill such fee, upon passage of an ordinance by a two-thirds (2/3) majority of the legislative body, in the same manner as municipal real property taxes and add such fee to the real property tax notices. This subsection applies in any municipality having a population of not less than fifty-one thousand (51,000) nor more than fifty-two thousand (52,000) and located in a county with a population of not less than one hundred sixty thousand six hundred (160,600) nor more than one hundred sixty thousand seven hundred (160,700), according to the 2010 federal census or any subsequent federal census.



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